IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 21ST JUNE 2007 / 31ST JYAISHTA 1929

WP(C).No. 6314 of 2007(B)

PETITIONER:

HOLLY FAMILY CONVENT, ATTAYAMPATHY,
MUTHALAMADA II, CHITTOOR, PALAKKAD DISTRICT,
REP. BY ITS SUPERIOR SR.TRESA FLOWER.

BY ADV. SRI.P.NARAYANAN

RESPONDENTS:

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1. THE STATE OF KERALA, REP. BY
SECRETARY TO GOVERNMENT, DEPARTMENT OF
REVENUE, SECRETARIAT, THIRUVANANTHAPURAM.

2. THE TAHASILDAR, ASSESSING AUTHORITY,
CHITTOOR, PALAKKAD.

BY G.P. SRI.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 21/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

P1: COPY OF NOTICE DT.12.7.06 ISSUED BY R1.

P2: TRUE COPY OF ARGUMENT NOTE DT.17.8.06 SUBMITTED BY PETITIONER BEFORE R1.

P3: TRUE COPY OF ORDER DT.29.12.2006 ISSUED BY R1 TO THE PETITIONER.

P4: TRUE COPY OF ORDER DT.29.7.2002 IN LETTER.

P5: COPY OF THE JUDGMENT DT.2.11.2006 OF THIS HON'BLE COURT IN WPC NO.25958/2003.

TRUE COPY

P.A. TO JUDGE

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.6314 of 2007

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Dated this the 21st day of June, 2007.

JUDGMENT

It is clear from Ext.P3 that the building in question is partly used as prayer hall, school and the balance portion for residence of nuns. The principal use of the building is therefore either educational or religious as nuns are residing. The remaining portion in respect of which tax is demanded is also used for residence of nuns. The nuns are engaged in religious activity and it is common knowledge that they are provided accommodation by their organisation which is obviously religious purpose. Therefore, the building is fully entitled to exemption. The W.P. is allowed vacating Ext.P3 and quashing the assessment and demand of building tax in respect of the convent building.

C.N.RAMACHANDRAN NAIR
Judge

pms